

2026 Regular Session

SENATE BILL NO. 14

BY SENATOR PRICE

TEACHERS RETIREMENT. Provides relative to the reemployment of retired members of TRSL in positions eligible for TRSL membership and alternative retiree reemployment options. (2/3-CA10s(29)(F)) (7/1/26)

1 AN ACT

2 To enact R.S. 11:710.3 and to repeal R.S. 11:710, 710.1, and 710.2, relative to the Teachers'
3 Retirement System of Louisiana; to provide for reemployment of retired teachers;
4 to allow for a retirement benefit while working, subject to conditions; to provide for
5 earning limits; to provide for supplemental benefits; to provide for critical shortages;
6 to provide for reporting and notification requirements; to provide for employee and
7 employer contributions; to provide for service credits; to provide for definitions; to
8 provide for an effective date; and to provide for related matters.

9 Notice of intention to introduce this Act has been published.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 11:710.3 is hereby enacted to read as follows:

12 **§710.3. Reemployment of retired teachers and related provisions**

13 **A.(1) Any retiree who retired on or before June 30, 2010, and who**
14 **returns to active service with an employer covered by the provisions of this**
15 **Chapter, may receive a benefit during the period of his reemployment.**

16 **(2) Except as provided in Subsection B of this Section, any retiree who**
17 **is sixty-five years of age or older may receive a benefit during the period of his**

1 reemployment. The provisions of this Paragraph shall apply beginning on the
2 first day of the month in which the retiree attains the age of sixty-five.

3 (3) The provisions of Subsections C and D of this Section shall not apply
4 to any retiree covered under this Subsection, provided however, that a retiree
5 to whom Paragraph (2) of this Subsection applies may elect to be governed by
6 the provisions of Paragraph (C)(3) of this Section. Any election to be covered by
7 the provisions of Paragraph (C)(3) of this Section shall be made in writing and
8 filed with the appropriate officer of the employer.

9 (4)(a) During the period of his return to active service, the retiree and his
10 employer shall make contributions to the retirement system as otherwise
11 provided by law, but the retiree shall receive no additional service credits or
12 accrue any additional retirement benefits in the retirement system. Upon
13 termination of active service, the retiree shall, upon application, be refunded the
14 employee contributions paid since reemployment. The refund shall be without
15 interest. The retirement system shall retain the employer contributions.

16 (b) The provisions of this Paragraph shall not be applicable to any
17 retiree who elects to be governed by the provisions of Paragraph (C)(3) of this
18 Section.

19 B.(1) Any retiree who resumes active service under the provisions of this
20 Chapter within twelve months immediately following the effective date of his
21 retirement shall have his retirement benefits suspended. This suspension shall
22 remain in effect for the duration of the active service or until twelve months
23 have elapsed from the effective date of his retirement, whichever occurs first.

24 (2) No person who retires based on a disability shall be permitted to
25 return to active service pursuant to the provisions of this Section. Disability
26 retirees shall instead be covered by the provisions of law specifically applicable
27 to disability retirees.

28 C.(1) Except as provided in Subsections B and D of this Section, any
29 retiree who returns to active service with an employer covered by the provisions

1 of this Chapter shall, for that period of employment, be reemployed pursuant
2 to the provisions of Paragraph (2) of this Subsection, unless the retiree elects to
3 be covered by the provisions of Paragraph (3) of this Subsection. Any election
4 to be covered by the provisions of Paragraph (3) of this Subsection shall be
5 made in writing and filed with the appropriate officer of the employer.

6 (2)(a) Earnings Limit. A retiree may be employed in any position covered
7 by this system during any fiscal year, provided that his earnings in such
8 employment do not exceed fifty percent of his original final average
9 compensation during that fiscal year. If the actual earnings of the retiree exceed
10 this amount in any fiscal year, the benefits payable to the retiree shall be
11 reduced by the amount in excess of fifty percent of his original final average
12 compensation.

13 (b) During the period of his return to active service, the retiree and his
14 employer shall make contributions to the retirement system as otherwise
15 required by law, but the retiree shall receive no additional service credits or
16 accrue any additional retirement benefits in the retirement system. Upon
17 termination of active service, the retiree shall, upon application, be refunded the
18 employee contributions paid since reemployment. The refund shall be without
19 interest. The retirement system shall retain the employer contributions.

20 (3)(a) Supplemental Benefit. Any retiree directly employed in a full-time
21 position covered by this system may request the immediate suspension of his
22 benefit, which may include all Deferred Retirement Option Plan and Initial
23 Lump-Sum Benefit distributions, and regain membership in the system effective
24 on the first day of reemployment. Upon such regaining of membership, the
25 retiree and his employer shall make contributions to the retirement system as
26 otherwise provided by law. Upon termination, the suspended retirement
27 allowance of the retiree shall be fully restored, effective the day after the
28 member terminates from service.

29 (b) The retiree shall be eligible for a supplemental benefit under this

1 option using the same computation formula applied to the retiree's original
2 retirement. If the retiree has been reemployed and contributed for less than
3 thirty-six months, the supplemental benefit shall be calculated using the
4 retiree's original final average compensation. If the retiree has been reemployed
5 and contributed for at least thirty-six months, the final average compensation
6 used to calculate the supplemental benefit shall be the greater of the retiree's
7 original final average compensation or his final average compensation since
8 reemployment.

9 (i) In no event shall the member receive duplicate credit for unused sick
10 and annual leave that was included in the computation of his original retirement
11 allowance.

12 (ii) The supplemental benefit shall be based on reemployment service
13 credit only and shall not include any other specific amounts which may
14 otherwise be provided in the regular retirement benefit computation formula,
15 including sick and annual leave.

16 (c) A retiree shall not be eligible for subsequent retirement until ninety
17 days after resignation or termination from all employment covered by the
18 provisions of this Paragraph, as certified by the employer. The supplemental
19 benefit shall become payable effective as of the later of:

20 (i) The date a properly executed application for subsequent retirement
21 is received by the board of trustees of this system.

22 (ii) Ninety days after resignation or termination, as certified by the
23 employer.

24 (d) Any application for subsequent retirement shall become void if the
25 retiree returns to active service covered by the provisions of this Paragraph
26 within ninety days of resignation or termination and elects to be covered by the
27 provisions of this Paragraph for the period of such employment.

28 (e) In the event of the death of a member prior to subsequent retirement,
29 benefits shall be paid to the designated beneficiary or survivor in accordance

1 with the option selected by the member at the time of his original retirement,
2 as provided in R.S. 11:783(A)(2) and R.S. 11:762(C) and (I). No changes to the
3 originally selected option shall be permitted.

4 (f) In no event shall the supplemental benefit, when combined with the
5 original benefit, exceed an amount which equals one hundred percent of the
6 greater of the retiree's original final average compensation or the average
7 compensation figure used to calculate the supplemental benefit.

8 (g) Under no circumstances shall a retiree who has regained membership
9 pursuant to the provisions of this Paragraph be allowed to purchase service
10 credit for any period employed in public service during which the retiree
11 continued to draw a retirement allowance.

12 (h) A retiree who elects to be covered by the provisions of this Paragraph
13 for any period of employment shall also be subject to the provisions of this
14 Paragraph for any other concurrent employment covered by the provisions of
15 this Chapter.

16 (4) For purposes of this Subsection, the following terms have the
17 meanings ascribed to them:

18 (a) "Original benefit" means the benefit calculated at the time of the
19 retiree's original retirement, including any post-Deferred Retirement Option
20 Plan supplement.

21 (b) "Original final average compensation" means the final average
22 compensation calculated at the time of the retiree's original retirement. If the
23 retiree participated in the Deferred Retirement Option Plan, the retiree's
24 original final average compensation shall be the greater of the average
25 compensation used to calculate the retiree's monthly credit or the average
26 compensation used to calculate any post-Deferred Retirement Option Plan
27 supplement.

28 D.(1) Notwithstanding the provisions of Subsection C of this Section, a
29 retiree employed in a critical shortage position shall be governed by the

1 provisions of this Subsection, unless the retiree has elected to be covered by the
2 provisions of Paragraph (C)(3) of this Section.

3 (2)(a) Except as provided in Subsection B of this Section, a retiree
4 certified in any area who is employed in a critical shortage position may receive
5 a benefit during the period of his reemployment if the employer has certified to
6 the board of trustees of this system that a critical shortage exists.

7 (b) Prior to certifying a critical shortage for any critical shortage
8 position, the employer shall:

9 (i) For any position sought to be filled by employment of a retiree, the
10 employer may certify the existence of a critical shortage only if the employer
11 continuously advertises on the website of the employer's governing authority
12 and, if applicable, on the employer's own website, that the employer is soliciting
13 applications for future employment of certified teachers.

14 (ii) Ensure that if a certified applicant who is not a retiree applies for an
15 advertised position, such applicant shall be hired before any certified retiree is
16 employed, unless fewer than three nonretiree applicants have applied for the
17 position, each of whom is certified in the critical shortage area being filled.

18 (3) At the time of enrollment in the system, the employer for a retiree
19 returning to active service in a position defined in Paragraph (4) of this
20 Subsection shall certify to the system that a critical shortage exists for the
21 position in the school district. Enrollments for retirees who are employed
22 pursuant to the provisions of this Subsection shall terminate at the end of each
23 fiscal year.

24 (4) "Critical shortage position" means any of the following:

25 (a)(i) A position for a full-time, part-time or temporary classroom
26 teacher who teaches any student in prekindergarten through twelfth grade or
27 instructs adults through an adult education or literacy program administered
28 through a public institution of elementary or secondary education in a school
29 where a critical shortage exists.

1 **(ii) For purposes of this Subparagraph, "classroom teacher" shall mean**
2 **any employee whose position of employment requires a valid Louisiana teaching**
3 **certification and who is assigned professional activities of instructing pupils in**
4 **courses in traditional or nontraditional classroom settings where daily pupil**
5 **attendance figures for the school system are kept or is assigned to proctor**
6 **admissions, evaluation, or assessment testing.**

7 **(b) A position for a full-time, part-time or temporary certified speech**
8 **therapist, speech pathologist, audiologist, educational diagnostician, school**
9 **social worker, school counselor, school psychologist, interpreter, educational**
10 **transliterator, or educator of the deaf or hard of hearing, provided the position**
11 **of employment requires a valid Louisiana ancillary certificate approved and**
12 **issued by the state Department of Education in a school district where a critical**
13 **shortage exists.**

14 **(5) During the period of his return to active service under the provisions**
15 **of this Subsection, the retiree and his employer shall make contributions to the**
16 **retirement system as required by this Chapter, but the retiree shall receive no**
17 **additional service credits or accrue any additional retirement benefits in the**
18 **retirement system. Upon termination of active service, the retired teacher shall,**
19 **upon application, be refunded the employee contributions paid since**
20 **reemployment. The refund shall be without interest. The retirement system**
21 **shall retain the employer contributions.**

22 **E. The provisions of this Section, other than Paragraph (C)(3) and**
23 **Subsection G of this Section, shall be applicable to any retiree who returns to**
24 **active service with an employer covered by the provisions of this Chapter whose**
25 **reemployment is based on a contract or corporate contract under the following**
26 **circumstances:**

27 **(1) For nonpostsecondary employers, when the services provided could**
28 **be performed by an employee of a public school district and the services**
29 **provided fall under the following areas:**

1 (a) Instructional programs, including regular and special education
2 instruction across all age and grade levels, and vocational and other
3 instructional programs.

4 (b) Pupil support services, including child welfare and attendance
5 services, guidance services, health services, and pupil assessment and appraisal
6 services.

7 (c) Instructional staff services, including curriculum development
8 services, parish-wide directors, supervisors and coordinators of instructional
9 programs, media-based instructional staff, educational media or instructional
10 staff, and clerical and support staff that support instructional staff services
11 positions. The provisions of this Paragraph shall not include staff training
12 services.

13 (d) School administration, including principals, assistant principals and
14 related administrator positions at school sites, and clerical and support staff
15 that support school administration positions.

16 (e) Food services operations, including school food service supervisors
17 and assistant supervisors, cafeteria managers and assistant managers, lunch
18 room workers, aides, food services personnel, and clerical and support staff that
19 support food services positions.

20 (2) For public postsecondary education institutions, when the retiree is
21 reemployed as a professor, adjunct professor, instructor, or researcher.

22 F.(1) When a retiree covered by this Section returns to active service
23 with an employer covered by the provisions of this Chapter, either through
24 direct employment, contract, or corporate contract, the employing agency shall,
25 within thirty days thereafter, notify the board of trustees of such employment
26 and the date on which employment commenced. Upon termination of the
27 retiree's employment, the agency shall provide the same notice.

28 (2) In addition, the employing agency shall also report to the retirement
29 system within forty-five days after June thirtieth of each year, the names of all

1 persons being paid by the employing agency and all persons having received a
2 benefit, whether by contract or corporate contract, pursuant to the provisions
3 of this Section, along with such individuals' social security numbers, their
4 positions, their designations as part-time or full-time, and the amount of their
5 earnings during the previous fiscal year ending on June thirtieth of the
6 reporting year. The employing agency shall also transmit a monthly
7 contributions report pursuant to R.S. 11:888(A). Such monthly reports shall be
8 transmitted within thirty days of the last day of each month and shall include
9 the salary paid to each individual retiree to whom this Section applies. Should
10 failure to give notice of return to active service or failure to report any other
11 information required by this Section result in any payment being made in
12 violation of this Section, the employing agency shall be liable to the system for
13 the repayment of such amounts.

14 (3) Should any employer covered by the system employ a retiree subject
15 to this provision and fail to submit the report required by this Subsection, the
16 retiree shall be considered as returning to active service under the provisions
17 of Paragraph (C)(2) of this Section.

18 G.(1) The salary of a retiree who is reemployed pursuant to the
19 provisions of this Section shall be based on the salary schedule which accounts
20 for all prior years of teaching service and pertinent experience.

21 (2) The status of any retiree who is reemployed pursuant to the
22 provisions of this Section shall be the same as a full-time active employee and
23 shall be subject to all applicable rules, procedures, policies, and statutes
24 governing full-time active employees.

25 H. The system and the legislative auditor shall determine any identifiable
26 actuarial impact of this Section following the experience study of the system for
27 the period ending June 30, 2032, and shall report their findings to the chairmen
28 of the House Committee on Retirement and the Senate Committee on
29 Retirement not less than one hundred twenty days before the commencement

1 of the 2034 Regular Session of the Louisiana Legislature for consideration of
 2 legislative action, as necessary.

3 Section 2. R.S. 11:710, 710.1, and 710.2 are hereby repealed.

4 Section 3. The cost of this Act, if any, shall be funded with additional employer
 5 contributions in compliance with Article X, Section 29(F) of the Constitution of Louisiana.

6 Section 4. This Act shall become effective on July 1, 2026.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

DIGEST

SB 14 Reengrossed

2026 Regular Session

Price

Present law provides multiple return-to-work provisions for retirees of the Teachers' Retirement System of La. (TRSL) who become reemployed in covered positions based on retirement date and position type, and provides for earning limits, benefit suspension, and critical shortage certifications.

Present law provides for alternative redeployment options, including earning limitations and the option for a retiree to suspend benefits, regain system membership, and earn a supplemental benefit, subject to certain limitations and caps.

Present law provides special return-to-work provisions for retirees that return to work employed in critical shortage positions which include employer certification, advertising requirements, and definitions.

Present law also provides for return-to-work for retirees reemployed in positions through personal service or corporate contracts when the services performed could be performed by employees of a public school system.

Present law requires that employers report certain reemployment information to TRSL and provides for liability for noncompliance.

Proposed law reorganizes and consolidates the reemployment provisions applicable to retired members of TRSL and repeals existing, separate return-to-work provisions.

Proposed law establishes eligibility categories for reemployment while receiving a retirement benefit, including the following:

- (1) Retirees who retired on or before June 30, 2010.
- (2) Retirees who are at least 65 years of age.
- (3) Retirees who return to covered employment after a 12-month waiting period from the effective date of retirement; if a retiree returns to covered employment before the 12-month waiting period has elapsed, the retiree's benefit is suspended until the 12-month waiting period is satisfied.

Proposed law provides for an earning limit of 50% of a retirees original final average compensation (FAC). Benefits are reduced by any amount earned in excess of this limit.

Proposed law provides for a retiree, in a full-time position, to suspend their retirement benefits and regain membership in the system which would allow for a supplemental benefit based on their new service.

Proposed law provides for critical shortage positions which must be advertised.

Proposed law further provides for retirees hired through contracts.

Proposed law requires TRSL and the legislative auditor to identify any actuarial impact and report their findings at least 120 days prior to the start of the 2034 legislative session for consideration of legislative action, as necessary.

Effective July 1, 2026.

(Adds R.S. 11:710.3; repeals R.S. 11:710, 710.1 and 710.2)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Retirement to the original bill

1. Makes technical changes to proposed law.
2. Adds provisions of proposed law to apply to contract positions such as professor, adjunct professor, instructor, or researcher.

Senate Floor Amendments to engrossed bill

1. Provides for the submission of a report on actuarial impact to be submitted prior to the start of the 2034 Regular Session of the Legislature.